

Table T15-0038
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income	Post-Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	46,716	27.6	12,490	366	12,124	2.9	4.3	5.1	0.6
Second Quintile	36,603	21.6	31,993	2,430	29,563	7.6	8.5	9.8	3.3
Middle Quintile	33,028	19.5	58,099	7,526	50,573	13.0	14.0	15.1	9.3
Fourth Quintile	28,060	16.6	101,114	17,060	84,054	16.9	20.7	21.4	18.0
Top Quintile	23,515	13.9	307,057	77,543	229,514	25.3	52.7	48.9	68.5
All	169,165	100.0	81,033	15,737	65,297	19.4	100.0	100.0	100.0
Addendum									
80-90	12,144	7.2	160,877	31,586	129,291	19.6	14.3	14.2	14.4
90-95	5,897	3.5	231,991	49,759	182,232	21.5	10.0	9.7	11.0
95-99	4,366	2.6	390,403	96,794	293,609	24.8	12.4	11.6	15.9
Top 1 Percent	1,109	0.7	1,979,235	652,879	1,326,355	33.0	16.0	13.3	27.2
Top 0.1 Percent	114	0.1	8,736,005	3,015,840	5,720,166	34.5	7.3	5.9	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2015 dollars): 20% \$22,354; 40% \$44,122; 60% \$76,830; 80% \$136,113; 90% \$199,413; 95% \$284,253; 99% \$685,701; 99.9% \$3,257,810.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0038
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	37,519	22.2	11,647	-114	11,761	-1.0	3.2	4.0	-0.2
Second Quintile	34,868	20.6	27,964	1,530	26,434	5.5	7.1	8.3	2.0
Middle Quintile	33,725	19.9	50,908	5,998	44,910	11.8	12.5	13.7	7.6
Fourth Quintile	31,783	18.8	87,688	14,300	73,388	16.3	20.3	21.1	17.1
Top Quintile	30,026	17.8	260,283	64,973	195,310	25.0	57.0	53.1	73.3
All	169,165	100.0	81,033	15,737	65,297	19.4	100.0	100.0	100.0
Addendum									
80-90	15,470	9.2	137,545	26,835	110,710	19.5	15.5	15.5	15.6
90-95	7,535	4.5	198,450	42,562	155,889	21.5	10.9	10.6	12.1
95-99	5,721	3.4	333,694	81,586	252,108	24.5	13.9	13.1	17.5
Top 1 Percent	1,300	0.8	1,755,752	575,448	1,180,304	32.8	16.7	13.9	28.1
Top 0.1 Percent	135	0.1	7,733,327	2,668,056	5,065,270	34.5	7.6	6.2	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

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(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0038
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	25,321	29.7	9,096	423	8,673	4.7	6.4	7.4	1.7
Second Quintile	20,454	24.0	21,766	1,677	20,089	7.7	12.3	13.9	5.3
Middle Quintile	16,950	19.9	38,645	5,198	33,447	13.5	18.2	19.1	13.7
Fourth Quintile	12,896	15.1	63,208	11,184	52,024	17.7	22.6	22.6	22.4
Top Quintile	9,095	10.7	160,374	40,254	120,119	25.1	40.4	36.9	56.8
All	85,369	100.0	42,267	7,556	34,711	17.9	100.0	100.0	100.0
Addendum									
80-90	5,243	6.1	98,615	20,479	78,137	20.8	14.3	13.8	16.6
90-95	2,222	2.6	138,930	30,839	108,090	22.2	8.6	8.1	10.6
95-99	1,402	1.6	227,261	56,574	170,688	24.9	8.8	8.1	12.3
Top 1 Percent	228	0.3	1,379,829	486,998	892,831	35.3	8.7	6.9	17.2
Top 0.1 Percent	29	0.0	5,676,699	2,052,148	3,624,551	36.2	4.6	3.6	9.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0038
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	4,879	8.5	17,709	-476	18,185	-2.7	1.0	1.3	-0.1
Second Quintile	6,784	11.8	39,348	1,916	37,432	4.9	3.1	3.7	0.7
Middle Quintile	10,818	18.8	66,994	7,140	59,853	10.7	8.3	9.4	4.2
Fourth Quintile	15,456	26.8	108,251	16,795	91,456	15.5	19.2	20.6	14.1
Top Quintile	19,229	33.4	310,915	77,362	233,553	24.9	68.7	65.4	80.9
All	57,647	100.0	151,026	31,890	119,136	21.1	100.0	100.0	100.0
Addendum									
80-90	9,192	16.0	161,025	30,503	130,522	18.9	17.0	17.5	15.3
90-95	4,925	8.5	227,200	48,185	179,015	21.2	12.9	12.8	12.9
95-99	4,097	7.1	372,959	90,695	282,264	24.3	17.6	16.8	20.2
Top 1 Percent	1,016	1.8	1,823,208	589,173	1,234,035	32.3	21.3	18.3	32.6
Top 0.1 Percent	97	0.2	8,329,130	2,845,397	5,483,733	34.2	9.3	7.7	15.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

(1) Calendar year. Baseline is current law. For a description of current law, see:

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022.

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Table T15-0038
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	6,981	29.9	16,690	-1,870	18,560	-11.2	10.0	12.4	-10.7
Second Quintile	7,123	30.5	35,104	605	34,499	1.7	21.5	23.6	3.5
Middle Quintile	5,238	22.4	58,423	6,071	52,352	10.4	26.3	26.3	26.0
Fourth Quintile	2,819	12.1	90,982	15,086	75,896	16.6	22.0	20.5	34.8
Top Quintile	1,135	4.9	207,136	49,942	157,194	24.1	20.2	17.1	46.3
All	23,343	100.0	49,873	5,241	44,632	10.5	100.0	100.0	100.0
Addendum									
80-90	734	3.1	135,814	28,013	107,801	20.6	8.6	7.6	16.8
90-95	250	1.1	188,862	41,196	147,666	21.8	4.1	3.5	8.4
95-99	124	0.5	316,648	79,613	237,036	25.1	3.4	2.8	8.1
Top 1 Percent	27	0.1	1,804,404	588,126	1,216,279	32.6	4.2	3.2	13.0
Top 0.1 Percent	3	0.0	8,157,130	2,768,484	5,388,646	33.9	2.1	1.5	6.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0038
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	9,980	20.1	17,724	-1,807	19,531	-10.2	3.1	4.3	-1.6
Second Quintile	10,256	20.7	39,004	928	38,076	2.4	7.0	8.5	0.9
Middle Quintile	10,144	20.5	69,257	7,838	61,419	11.3	12.4	13.6	7.2
Fourth Quintile	9,739	19.6	118,578	19,650	98,927	16.6	20.3	21.0	17.3
Top Quintile	9,216	18.6	355,295	91,417	263,878	25.7	57.6	53.1	76.1
All	49,603	100.0	114,647	22,309	92,338	19.5	100.0	100.0	100.0
Addendum									
80-90	4,643	9.4	182,112	35,845	146,267	19.7	14.9	14.8	15.0
90-95	2,248	4.5	262,950	57,694	205,256	21.9	10.4	10.1	11.7
95-99	1,845	3.7	437,908	111,629	326,280	25.5	14.2	13.1	18.6
Top 1 Percent	480	1.0	2,145,109	709,102	1,436,007	33.1	18.1	15.1	30.8
Top 0.1 Percent	46	0.1	9,745,804	3,346,489	6,399,315	34.3	7.8	6.4	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

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Table T15-0038
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	6,518	16.8	11,064	143	10,921	1.3	2.6	3.1	0.2
Second Quintile	10,010	25.9	23,488	556	22,932	2.4	8.5	9.9	1.2
Middle Quintile	8,531	22.1	45,532	2,492	43,040	5.5	14.0	15.9	4.5
Fourth Quintile	7,160	18.5	78,686	8,731	69,955	11.1	20.3	21.7	13.3
Top Quintile	6,044	15.6	253,028	62,357	190,671	24.6	55.0	49.8	80.3
All	38,697	100.0	71,892	12,126	59,766	16.9	100.0	100.0	100.0
Addendum									
80-90	3,289	8.5	122,556	20,088	102,468	16.4	14.5	14.6	14.1
90-95	1,420	3.7	177,898	34,505	143,393	19.4	9.1	8.8	10.4
95-99	1,022	2.6	299,981	70,106	229,876	23.4	11.0	10.2	15.3
Top 1 Percent	312	0.8	1,814,956	608,757	1,206,199	33.5	20.4	16.3	40.5
Top 0.1 Percent	42	0.1	7,255,264	2,539,725	4,715,538	35.0	10.9	8.5	22.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

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